

CARELESS HANDLING OF GASOLINE.

The circumstances of a recent fire which destroyed a garage and some adjoining property at North Sydney, C.B., show extraordinary carelessness in the handling of gasoline. The fire started from the dropping of a red-hot rivet on the floor, which caused an incipient blaze. This was just about stamped out, when someone coming in, saw it, and dashed a pailful of gasoline on it under the impression that the pail contained water. Naturally, the whole place was in a blaze in a minute. It would be interesting to know if this apparently very careless practice of keeping gasoline in open pails had been long practised by the garage.

THE DOMINION INCOME TAX.

It is announced from Ottawa that the new Income Tax forms will be available in a few days. According to the law, returns of 1917 incomes have to be made by those liable to the tax before the end of this month, and the taxes are payable on June 1st next. Presumably, however, owing to the late date at which the forms are being sent out, the time for making returns will be extended. The tax is payable by all married persons in receipt of incomes in excess of \$3,000 annually by unmarried persons with incomes in excess of \$1,500, and by all corporations. In the case of life insurance companies, the tax is payable only upon the shareholders' proportion of profits.

Mr. M. J. Beatty of Beatty Bros., Limited, Fergus, Ont., and the largest Canadian policyholder in the Manufacturers' Life Insurance Company, has been elected a director of the company, in succession to the late Mr. G. P. Schofield.

ACCIDENT INSURANCE AS A SIDE-LINE.

A local agent stated the other day that he found the most desirable side-line and one which gave probably the largest returns is accident and health insurance. In commenting on this form of indemnity, he said that there were many examples to use in the community from which lessons could be derived. Almost every paper picked up has some account of an accident. Disease is liable to attack one at any time. Many people within their own experience have seen accidents. Disabilities arising from accidents and ill health are numerous, and hence one does not have to go far afield to get examples of this nature in every community which can be used to good advantage.

PROPOSED METHODIST FIRE COMPANY.

A proposal is on foot for the establishment by the Canadian Methodist General Conference, of a fire insurance organisation to carry the risks on all the Church's property held in Canada, Newfoundland, Japan and China. The value of the property of the Methodist Church, as reported to the last General Conference, was \$41,905,245. Deducting land values, there was insurable property worth \$31,241,584. Upon this fire insurance is at present carried to the extent of \$15,729,517, or about 50 per cent. of the estimated value.

It is a matter for congratulation what while almost every other necessity or luxury has for reasons, apparent or obscured, advanced in price, life assurance protection continues to be obtainable at rates which have been in vogue for many years.—*President H. C. Cox, Canada Life.*

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